JUDICIAL COUNCIL OF CALIFORNIA
ADMINISTRATIVE OFFICE OF THE COURTS
455 Golden Gate Avenue
San Francisco, California 94102-3688

Report

TO: Members of the Judicial Council

FROM: Family and Juvenile Law Advisory Committee
Hon. Mary Ann Grilli and Hon. Michael Nash, Co-chairs
Bonnie Hough, Supervising Attorney, 415-865-7668,
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DATE: September 10, 2003

SUBJECT: Family Law: Financial Declarations (revise forms FL-150 and FL-155) (Action Required)

Issue Statement
This revision of the *Income and Expense Declaration* (form FL-150) and *Financial Statement (Simplified)* (form FL-155) is designed to eliminate information that is not necessary and to add information that is required for child support calculations.

Recommendation
The Family and Juvenile Law Advisory Committee recommends that the Judicial Council, effective January 1, 2004, revise forms FL-150 and FL-155.

The proposed revised forms are attached at pages 4–9.

Rationale for Recommendation
The *Income and Expense Declaration* (form FL-150) is probably the most familiar and widely used family law form. It is required in all proceedings in which the information called for on the form would be relevant to the issue before the court (Cal. Rules of Court, rule 5.128). The only exception to the requirement is for those litigants who are eligible to use the *Financial Statement (Simplified)* (form FL-155). The Judicial Council has received requests to streamline the current *Income and Expense Declaration* and to add additional information to the *Financial Statement (Simplified)* to allow its use in more situations.

In this proposal, income information requirements on the *Income and Expense Declaration* have been revised so that payroll deductions for taxes do not have to be noted, as these are generally determined through the use of support calculation software programs, and the amount that parties have deducted for their taxes does not generally reflect their true tax burden (as most parties either receive a refund or owe taxes at the end of the year). Questions have been added to determine what taxes the litigant is likely to pay in order to determine net income. Income information has also been revised in order to list various types of income more specifically. Additional questions have been added to help the court determine the earning capacity of the litigant such as their educational status and number of hours worked each week.

The *Financial Statement (Simplified)* has been revised to allow parties to file this form if they receive some interest from bank accounts, a source of income that currently precludes this form's use. It also provides a line for the user to list their current spouse's income which is a factor in determining net income. The form now allows for inclusion of an optional page that includes expenses as many courts reported that they currently require this information to feel confident about the actual income of the litigant, and without it, do not allow the use of this form.

Alternative Actions Considered

Existing form FL-150 requires tax deduction information that is difficult for litigants to complete and is generally inaccurate, even when they have completed the form correctly. If the form is not revised, courts will continue to expend additional resources in getting the information they need to support decision-making.

Comments From Interested Parties

An invitation to comment was circulated to the Administrative Office of the Courts' main mailing list of presiding judges and court executives, the State Bar, and other groups interested in the administration of justice. In addition, it was circulated to all family law facilitators, family law information centers, child support commissioners, and legal services programs, as well the Family and Juvenile Law Advisory Committee's list of family law practitioners. Twenty-five written comments were received. The comment chart is attached at pages 10–40.

The comments were very thoughtful, and in many cases, extremely detailed on both the "look and feel" of the *Income and Expense Declaration* (form FL-150) as well as the text. Most suggestions were incorporated into the form. These suggestions included simplifying the request for information about tax filing status and education, eliminating some boxes to improve clarity, and revising some language for internal consistency.

Comment was specifically requested on whether the request for pay stubs for the preceding two months and other supporting information about income will be sufficient for the court to obtain the required information. One commenter thought that this was too burdensome a requirement. The five others who responded specifically on this point asked that additional information be provided, in particular tax returns. The committee has modified the form to require that tax returns be provided to the court, a mandate that already exists in many local rules.

A suggestion was made that the *Financial Statement (Simplified)* form FL-155 be eliminated, but the committee believes that this form is required by Family Code section 4068(b). One commenter suggested eliminating the expense section of the *Income and Expense Declaration*; however, a number of other commenters indicated that the expense information is often important to make decisions in child support matters, particularly in requests for orders below the state guideline. The committee accepted the suggestion to include an optional page for expenses on the *Financial Statement (Simplified)* to allow those who only receive wages to request an order below or above guidelines based upon expenses.

A number of commenters also suggested including the date of birth, rather than simply the age of the litigant. The committee did not accept this suggestion out of concern for protecting against identity theft.

Other commenters noted that the *Income and Expense Declaration* should ask litigants to provide their income for the preceding 12 months because the Family Code section 4060 requires that monthly net disposable income be computed by dividing the annual net disposable income by 12 unless that does not accurately reflect the actual or prospective earnings at the time the determination of support is made. The committee agreed that the form should include columns for both the most recent month and last 12 months to allow judicial consideration of both the average income and the actual current income.

<u>Implementation Requirements and Costs</u>
The only costs associated with this proposal involve printing of revised forms.

Attachments

ATTORNEY OR PARTY WITHOUT ATTORNEY *(Name, State Bar number, and address):* TELEPHONE NO.:	FOR COURT USE ONLY
ATTORNEY FOR *(Name):*	
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:	**DRAFT 6** **9/26/03**
PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: OTHER PARENT/CLAIMANT:	
INCOME AND EXPENSE DECLARATION	CASE NUMBER:

1. **Employment**

Fill out the information below on your current job, or if you're unemployed, your most recent job.

Attach 1 copy of pay stubs for last 2 months here (cross out social security numbers)

a. Employer name:
b. Employer's address:
c. Employer's phone number:
d. Your occupation:
e. Date job started:
f. If unemployed, date job ended:
g. I work about ________ hours per week.
h. I get paid $ ________ gross *(before taxes)* ☐ per month ☐ per week ☐ per hour

If unemployed now, list the hours you worked and what you got paid on your last job.
If you have more than one job, attach an 8½-by-11" sheet of paper and list the same information as above for your other jobs. Write "Question 1–Other Jobs" at the top.

2. **Age and Education**

a. My age is *(specify):*
b. I have completed high school or the equivalent ☐ yes ☐ no If no, highest grade completed _________
c. Number of years of college completed *(specify):* ☐ degree obtained *(specify):*
d. Number of years of graduate school completed *(specify):* ☐ degree(s) obtained *(specify):*
e. I have the following: ☐ professional/occupational licenses *(specify):*
☐ vocational training *(specify):*

3. **Tax information**

a. ☐ I last filed taxes in _________ *(year)*
b. My tax filing status is:
☐ single ☐ head of household ☐ married filing separately
☐ married filing jointly with *(specify name):*
c. I file state tax returns in: ☐ California ☐ Other *(specify):*
d. I claim the following number of exemptions (including myself) on my taxes *(specify)*:

4. **Other party's income**

I estimate the gross monthly income *(before taxes)* of the other party in this case is: $
This estimate is based on *(explain):*

If you need more space to answer any questions on this form, attach an 8½-by-11" sheet of paper and write the question number before your answer. Number of pages attached ________.

I declare under penalty of perjury under the laws of the State of California that the information contained on all pages of this form and any attachments is true and correct.

Date:

(TYPE OR PRINT NAME) ▶ (SIGNATURE OF DECLARANT)

PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: OTHER PARENT/CLAIMANT:	CASE NUMBER:

Attach copies of your pay stubs for the last two months and proof of any other income. Take a copy of your latest federal tax return to the court hearing. *(Cross out your social security number on the pay stub or tax return.)*

5. **Income** *(list all sources that you have received for the last 12 months—for average monthly, divide by 12)*	Last month	Average monthly *(total last 12 months divide by 12)*
a. Salary or wages *(gross, before taxes)*	$ ______	______
b. Overtime *(gross, before taxes)*	$ ______	______
c. Commissions or bonuses	$ ______	______
d. Public assistance (for example: TANF, SSI, GA/GR) ☐ currently receiving	$ ______	______
e. Spousal support ☐ from this marriage ☐ from a different marriage	$ ______	______
f. Pension/retirement fund payments	$ ______	______
g. Social security retirement (not SSI)	$ ______	______
h. Disability ☐ social security (not SSI) ☐ state disability (SDI) ☐ private	$ ______	______
i. Unemployment compensation	$ ______	______
j. Workers' compensation	$ ______	______
k. Other (military basic allowance for quarters (BAQ), royalty payments, etc.) *(specify):*	$ ______	______

6. **Investment income**

a. Dividends/interest	$ ______	______
b. Rental property income	$ ______	______
c. Trust income	$ ______	______
d. Other *(specify):*	$ ______	______

Attach a schedule showing gross receipts less cash expenses for each piece of property.

7. **My income from self-employment after business expenses for each business:** . . . $ ______ ______

I am the ☐ owner/sole proprietor ☐ partner ☐ other *(specify):*

Number of years in this business *(specify):*

Name of business *(specify):*

Type of business *(specify):*

Attach a profit and loss statement for the last two years or a schedule C from your last federal tax return.
If more than one business, provide the same information as above for all your businesses.

8. **Additional Income**

☐ I received one-time money *(lottery winnings, inheritance, etc.)* in the last 12 months *(specify source and amount)*:

9. **Change in income**

☐ My financial situation has changed significantly over the last 12 months because *(specify):*

10. **Deductions**	Last month
a. Required union dues	$ ______
b. Required retirement payments (not social security, FICA, 401k or IRA)	$ ______
c. Medical, hospital, dental, and other health insurance premiums *(total monthly amount)*	$ ______
d. Child support I pay for my other children from another relationship	$ ______
e. Spousal support I pay by court order from a different marriage.	$ ______
f. Necessary job-related expenses not reimbursed by my employer *(attach explanation labeled Question 10f)*	$ ______

11. **Assets**	Total
a. Cash and checking accounts, savings, credit union, money market, and other deposit accounts	$ ______
b. Stocks, bonds, and other assets you can easily sell	$ ______
c. All other property ☐ real or ☐ personal *(estimate fair market value minus the loans and debts you owe)*	$ ______

PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: OTHER PARENT/CLAIMANT:	CASE NUMBER:

12. **The following people live with me**

Name	Age	How is the person related to you?	Gross monthly income	Pays some of the household expenses?
a.				☐ Yes ☐ No
b.				☐ Yes ☐ No
c.				☐ Yes ☐ No
d.				☐ Yes ☐ No
e.				☐ Yes ☐ No

13. **Average monthly expenses** ☐ Estimated expenses ☐ Actual expenses ☐ Proposed needs

a. My home:
   (1) ☐ Rent or ☐ mortgage . . . . . . $________
   (2) If mortgage, include:
   Average principal . . . .$________
   Average interest . . . . $________
   (3) Real property taxes. . . .. $________
   (4) Homeowner's or renter's insurance *(if not included above)* . . . . $________
   (5) Maintenance and repair. . . . . $________

b. Health-care costs not paid by insurance . . . . $________

c. Child care . . . . $________

d. Groceries and household supplies. . . . . $________

e. Eating out . . . . $________

f. Utilities *(gas, electric, water, trash)* . . . . $________

g. Telephone/cell phone/e-mail . . . . $________

h. Laundry and cleaning . . . . $________

i. Clothes . . . . $________

j. Education *(specify):* . . . .$________

k. Entertainment, gifts, and vacation . . . . . . $________

l. Auto expenses and transportation *(insurance, gas, repairs, bus, etc.)* . . . . . .$________

m. Insurance *(life, accident, etc.; do not include auto, home, or health insurance.)* $________

n. Savings and investments . . . . $________

o. Charitable contributions . . . . $________

p. Monthly payments listed in item 16 *(itemize below in 16 and insert total here)* $________

q. Other *(specify):* . . . . $________

r. **TOTAL EXPENSES** (a-q) . . . . $________
(do not include amounts in a(2))

s. **Amount of expenses paid by others** . . $________

14. **Installment payments and debts** *(not listed above)*

Paid to	For	Amount	Balance	Date of last payment
		$	$	
		$	$	
		$	$	
		$	$	
		$	$	

15. **Attorney fees** *(This is required if either party is requesting attorney fees.)*

a. To date I have paid my attorney for fees and costs: $
b. The source of this money was *(specify):*
c. I owe to date the following fees and costs over the amount paid: $
d. My attorney's hourly rate is $

I confirm this information and fee arrangement. Date:

________________________________ ▶ ________________________________
(TYPE OR PRINT NAME OF ATTORNEY) (SIGNATURE OF ATTORNEY)

PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: OTHER PARENT/CLAIMANT:	CASE NUMBER:

Child Support Information

Fill out this page only if your case involves child support.

16. **Number of children**

a. I have _______ children under the age of 18 with the other parent in this case.
b. The children spend % of time with me % of time with the other parent.
(If not sure about percentage, or it's not been agreed upon, please describe your parenting schedule here.)

17. **Children's health-care expenses**

a. ☐ I do ☐ I do not have health insurance for the children available at work.
b. Name of insurance company:
c. Address of insurance company:

d. The monthly cost for **children's** health insurance is or would be: $ ______________
(Do not include the amount your employer pays.)

18. **Additional expenses for the children in this case:**

	Amount per month
a. Child care so I can work or get job training	$ ______________
b. Children's health care not covered by insurance	$ ______________
c. Travel expenses for visitation	$ ______________
d. Children's educational or other special needs *(specify):*	$ ______________

19. **Special hardships:**
I ask the court to consider these special financial circumstances:
(Attach documentation of any item listed here including court orders.)

	Amount per month	For how many months?
a. Extraordinary health expenses not included in 18b	$ ______________	______________
b. Major losses not covered by insurance *(examples: fire, theft, other uninsured loss)*	$ ______________	______________
c. (1) Expenses for my minor children from other relationships who live with me	$ ______________	______________

(List names and ages of those children):

(2) Child support I receive for those children . . . . . $ ______________

The expenses listed in a, b and c create an extreme financial hardship because *(explain):*

20. **Other information I want the court to know concerning support in my case.**

Your name and address or attorney's name and address: TELEPHONE NO.:	FOR COURT USE ONLY
ATTORNEY FOR (Name):	DRAFT 4 9/26/03
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:	
PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: OTHER PARENT:	
FINANCIAL STATEMENT (SIMPLIFIED)	CASE NUMBER:

NOTICE: Read page 2 to find out if you qualify to use this form and how to use it.

1. a. ☐ My only source of income is TANF, SSI, or GA/GR.
   b. ☐ I have applied for TANF, SSI, or GA/GR.
2. I am the parent of the following number of natural or adopted children from this relationship . . . . ______
3. a. The children from this relationship are with me this amount of time . . . . ______ %
   b. The children from this relationship are with the other parent this amount of time . . . . ______ %
   c. Our arrangement for custody and visitation is *(specify, using extra sheet if necessary):*
4. My tax filing status is: ☐ single ☐ married filing jointly ☐ head of household ☐ married filing separately.
5. My current gross income *(before taxes)* per month is . . . . $______

Attach 1 copy of pay stubs for last 2 months here (cross out social security numbers)

This income comes from the following:

☐ Salary/wages: Amount before taxes per month . . . . $______
☐ Retirement: Amount before taxes per month . . . . $______
☐ Unemployment compensation: Amount per month . . . . $______
☐ Workers' compensation: Amount per month . . . . $______
☐ Social security: ☐ SSI ☐ Other Amount per month . . . . $______
☐ Disability: Amount per month . . . . $______
☐ Interest income (from bank accounts or other): Amount per month . . . . $______

I have no income other than as stated in this paragraph.

6. I pay the following monthly expenses for the children in this case:
   a. ☐ Day care or preschool to allow me to work or go to school . . . . $______
   b. ☐ Health care not paid for by insurance . . . . $______
   c. ☐ School, education, tuition, or other special needs of the child . . . . $______
   d. ☐ Travel expenses for visitation . . . . $______
7. ☐ There are *(specify number)* __________ other minor children of mine living with me. Their monthly expenses that I pay are . . . . $______
8. I spend the following average monthly amounts *(please attach proof):*
   a. ☐ Job-related expenses that are not paid by my employer *(specify reasons for expenses on separate sheet)* $______
   b. ☐ Required union dues . . . . $______
   c. ☐ Required retirement payments (not social security, FICA, 401k or IRA) . . . . $______
   d. ☐ Health insurance costs . . . . $______
   e. ☐ Child support I am paying for other minor children of mine who are not living with me . . . . $______
   f. ☐ Spousal support I am paying because of a court order for another relationship . . . . $______
   g. ☐ Monthly housing costs: ☐ rent or ☐ mortgage . . . . $______
   If mortgage: interest payments $____________ real property taxes $____________
9. Information concerning ☐ my current employment ☐ my most recent employment:
   Employer:
   Address:
   Telephone number:
   My occupation:
   Date work started:
   Date work stopped *(if applicable):* What was your gross income *(before taxes)* before work stopped?:

PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: OTHER PARENT:	CASE NUMBER:

10. My estimate of the other party's gross monthly income *(before taxes)* is . . . . $ ___________
11. My current spouse's monthly income *(before taxes)* is . . . . $ ___________
12. Other information I want the court to know concerning child support in my case *(attach extra sheet with the information).*
13. ☐ I am attaching a copy of page 3 of form FL-150, *Income and Expense Declaration* showing my expenses.

I declare under penalty of perjury under the laws of the State of California that the information contained on all pages of this form and any attachments is true and correct.

Date:

_______________________________ ▶ _______________________________

(TYPE OR PRINT NAME) (SIGNATURE OF DECLARANT)

☐ PETITIONER/PLAINTIFF ☐ RESPONDENT/DEFENDANT

INSTRUCTIONS

Step 1: Are you eligible to use this form? *If your answer is YES to any of the following questions, you may NOT use this form:*

- Are you asking for spousal support (alimony) or a change in spousal support?
- Is your spouse or former spouse asking for spousal support (alimony) or a change in spousal support?
- Are you asking the other party to pay your attorney fees?
- Is the other party asking you to pay his or her attorney fees?
- Do you receive money (income) from any source other than the following?
  - Welfare (such as TANF, GR, or GA)
  - Salary or wages
  - Disability
  - Unemployment
  - Interest
  - Workers' compensation
  - Social security
  - Retirement
- Are you self-employed?

If you are eligible to use this form and choose to do so, you do not need to complete the *Income and Expense Declaration* (form FL-150). Even if you are eligible to use this form, you may choose instead to use the *Income and Expense Declaration* (form FL-150).

Step 2: Make 2 copies of each of your pay stubs for the last two months. If you received money from other than wages or salary, include copies of the pay stub received with that money.
Privacy notice: If you wish, you may cross out your social security number if it appears on the pay stub, other payment notice or your tax return

Step 3: Make 2 copies of your most recent federal income tax form.

Step 4: Complete this form with the required information. Type the form if possible or complete it neatly and clearly in black ink. If you need additional room, please use plain or lined paper, 8½-by-11", and staple to this form.

Step 5: Make 2 copies of each side of this completed form and any attached pages.

Step 6: Serve a copy on the other party. Have someone other than yourself mail to the attorney for the other party, the other party, and the local child support agency, if they are handling the case, 1 copy of this form, 1 copy of each of your stubs for the last two months, and 1 copy of your most recent federal income tax return.

Step 7: File the original with the court. Staple this form with 1 copy of each of your pay stubs for the last two months. Take this document and give it to the clerk of the court. Check with your local court about how to submit your return.

Step 8: Keep the remaining copies of the documents for your file.

Step 9: Take the copy of your latest federal income tax return to the court hearing.

It is very important that you attend the hearings scheduled for this case. If you do not attend a hearing, the court may make an order without considering the information you want the court to consider.

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
1.	Mr. Grant Barrett General Counsel Superior Court of California, County of Calaveras	AM	N	"best estimate" should be used in 5. "Think" should be replaced with "believe." I "believe" this amount is correct because.	Agree
				6. missing "y"; should read "any other income"	Agree
				7(a) – add "(Attach explanation)"	Agree
				7(b) – add "Union #:"	This info generally on pay stub.
				8(i) move below 8(b)	Agree
				add more space after 12	Agree
				combine 13(a) and 13(b)	Agree
				14. Name "of household member"	Agree
				14. Change third column header to "Is the person related to you?"	Current title covers friends, roommate.
				21. "You must" attach documentation…	Other child hardship often by formula.
2.	Ms. Maggie Reyes Bordeaux Attorney Public Counsel Law Center	N	N	**Income and Expense Declaration:** 1. Change to "Check this box if you are currently unemployed and list your last job.	Agree
				1(a). Employer "name":	Agree
				1(d). Change to just "Occupation?"	Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				1(f). If "unemployed," date job ended.. 1(h). Change to "Paid $___…" If "unemployed," list what you…. 15. Remove "(starts__/__/__)" 15(e). Change to "Automobile Payments" 16. Installment payments and debts ("not listed above") 18(a). Change to "How many children under the age of 18 do the parents have together? 18(b). Those children "(who are under the age of 18)" spend…	Agree Agree Agree Space available under installment payments. Agree Agree – rewritten Rewritten
3.	Hon. Kathleen Bryan Commissioner Superior Court of California, County of San Bernardino	N	N	It's difficult to read and doesn't appear to add much to the previous form which was fine.	Will try to improve readability.
4.	Ms. Judith H.B. Cohen Attorney Corte Madera, California	AM	N	Instructions at 15(p) (page3) are confusing ("itemize below in item 15"). Should read "(itemize below in 16 and insert total at 15p)"	Agree
5.	Ms. Christine Copeland Attorney, Family Law Facilitator's Office Superior Court of California, County of Santa Clara	AM	N	Can't we just have one form, making the I/E more like the Financial Statement and calling it a Financial Statement? All that is missing from the latter is a breakdown of mortgage interest and property taxes if you pay a mortgage, and info if you are self-	Many judicial officers want to see expenses.

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				employed. For spousal support purposes, it would be helpful to have age and education and work experience info, but that can easily be fitted on Financial Statement (instead of all the unnecessary language on the back of the Financial Statement, use that space to have fill-in-the-question stuff).	
				FL-150: If you check box 1, it is not clear that you still fill out all info in the section (many pro pers will see the question as asking them to write in next to the box they checked whatever information they want to give about their most recent job).	Agree – changed text
				Item 2: You need a box for "other, " as some people don't have any education, and some have lower than HS (which is now the lowest level on your form).	Agree
				Item 3–ask for date of birth instead of age	The committee has been asked not to put in date of birth to protect against identity theft.
				Item 6–pay stubs for last 2 months asks for too much (last 2 or 3 seems fine).	Will continue to ask for last two months.
				Item 7a–instead of any job-related, we should somehow define what is relevant in terms of valid deductions (what is allowed) from income for calculating support	Depends on job – changed language to make it clearer.

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Item 7f–in this case, or other cases? Item 8j–include bonus as a category Item 9–say last year tax year (so you can use a W-2 or a Schedule C) because otherwise pro pers can't do it. Item 15–for support calculation purposes, impounded insurance isn't relevant, nor is homeowner's or renter's insurance, nor is maintenance, so leave out. Also, items d, e, f-q are irrelevant to how support is calculated and give people a false sense that they get these deductions when support is calculated, so leave out. FL-155: Item 3–instead of asking for a percentage (which pro pers can't do), just ask them to write down what is actually happening.	Changed to allow litigants to check whether this case or another case It is listed under income. Statute says last 12 months. Agree re: impounded insurance. However, homeowner's insurance and other maintenance costs, like other expenses, are requested by many judicial officers and attorneys who want to know about actual expenses, and these are key for determination of standard of living for spousal support. Both are provided.
6.	Ms. Louise Bayles-Fightmaster Family Law Facilitator Superior Court of California, County of Sonoma	AM	N	**Income and Expense Declaration:** First, in the heading I think "Other Parent/Claimant" would be more complete. Regarding number 2, 18.5 percent of the litigants we help in my office have less than a high school education. I think there should be options for this.	Agree Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Regarding number 3, I would prefer "date of birth" rather than "age." There are often reasons for wanting the date of birth, like looking for other public information regarding the litigant. Age alone will not confirm that the right person has been located.	The committee has been asked not to put in date of birth to preclude identity theft.
				Number 6 has a typo–it should state "…proof of any (not an) other income."	Agree
				Regarding 8.e. I think the type of Social Security should be clarified, e.g. "Social Security Retirement" (versus Social Security disability)	Agree
				In 8.f. disability of all types should be listed, e.g. "Disability (Social Security, State Disability (SDI), Private Insurance."	Agree
				"Do not include SSI"; should be in both e. and f.	Agree
				The reason I am suggesting these changes is that the taxability or non-taxability of these items is different. Retirement is partially taxed and disability is tax free.	Private disability may be taxable.
				In number 9. I suggest adding the following language after the third line: "or a Schedule C from your Federal Tax Return."	Agree
				In number 11, I would add other examples, not just lottery winnings, such as: "Cash in 401(k), refinanced	

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				home, received gift/inheritance. " This helps the litigant think about other types of monies they may have received on a one-time basis during the past year.	Agree
				In number 13, I think that c. should say: "Do not include retirement accounts" as these are not truly liquid given all of the tax penalties applied to accessing the money. Another line could be added for these types of assets, if this information was thought to be necessary for the form.	This can be explained by the court or presented in an attached schedule of assets and debts if in issue.
				In number 15.b. there are other health-care costs that could be included here, such as counseling, vision, prescription drugs, orthodontia, etc. that the parties may not think of on their own. Either using a more generic term such as "Health care" or adding prompts, e.g. "Medical, dental, other health care, counseling, etc." would be helpful.	Agree
				Regarding 15.d. I think that "supplies" alone is too vague. The current form says "household supplies," which is clearer. "Groceries and household/personal supplies" would be even clearer.	Agree
				Number 15.d–It would be helpful if this line added "cable, garbage."	These are listed in "f"-Utilities.
				15.k–it would be helpful if this line added "vacation."	

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Number 16. I don't think the boxes all need to be the same size. The boxes for "Amount" and "Balance" could be shorter so there would be more space in the "Paid to:", and particularly, in the "For:" boxes. **Financial Statement (simplified):** First again, I think the heading should read: "Other Parent/Claimant" to cover all contingencies. In number 8.c. I think that what is not intended to be included here should also say "deferred compensation" as well as Social Security and FICA as many litigants think that their deferred comp. Contributions should be listed here.	Agree Agree It seems unlikely this will be used by a claimant. Agree
7.	Hon. Patricia Garcia Superior Court of California, County of San Diego	A	N	These are comments in response to the Judicial Council request for comment on whether the last two month's pay stubs and other supporting info is sufficient. In my experience it is not sufficient. Even when you have a W-2 employee, hours may fluctuate, so it's necessary to look at a 3-6 month history. The same is true for self-employed individuals. Income and expense fluctuate. I like to review the last 2 or 3 years' income tax returns (individual, corporate, and/or partnership) with all schedules.	Will maintain current requirement of pay stubs for the last two months with the request to also submit tax returns.
8.	Mr. Robert Gerard President Orange County Bar	A	Y	Most of the suggested changes to the *Income and Expense Declaration* (form FL-150) are excellent and will serve to make this form much more "user	No response required.

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
	Association			friendly" for the courts, for attorneys, for other clients, and for self-represented litigants.	
				In the current form, the declarant is required to list his/her income for the past 12 months *and* for "Last month." The new form only asks for information about the past 12 months. The inclusion of the recent pay stubs, however, will permit the court in most circumstances to make its own income calculations as to the current rate of pay.	Agree.
				Specific comments were solicited as to "whether the request for pay stubs for the last 2 months and other supporting information regarding income will be sufficient to obtain the required information." In most cases, the requested information will probably be sufficient. Note that there are certain government employees who do not have all the taxes withheld that most wage earners have withheld. When the bench officer uses a computer support program to calculate the net spendable income of the spouse, the inapplicable taxes can be "turned off" before the suggested support amounts are calculated.	Will maintain current requirement of pay stubs for the last two months with the request that litigants also provide a copy of the last tax return.
				Also note that the declarant is not asked to calculate his/her net income. It will presumably be done by the bench officer's computer support program. This may be a trap for those declarants who overload their list of expenses. On the first page of the existing form, there are steps 3 and 4 listed that will clearly contrast	Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				the declarant's alleged spending and alleged earnings. Some bench officers will assume that–if a declarant has total expenses of a certain amount and is not borrowing money or living off credit card–the declarant's *actual* net spendable income is the amount listed as his/her total expenses. For the most part, this form is a great improvement over the existing form and a definite improvement over the prior suggestions that were made to modify it.	
9.	Hon. Edward B. Huntington Superior Court of California, County of San Diego	AM	N	2. Add "Highest Grade Completed" 4(a). Change to "When I file taxes this year, I will file as:" 6. Enlarge "Attach copies of your pay stubs…" 17. Do not remove obligation to report. I want to know fees paid on BOTH sides. It's very important! 18. is a waste of time. 21. Add "These expenses create an extreme financial hardship because:"	Agree Changed language Agree Agree Timesharing is an important component for child support. Agree
10.	Ms. JoAnn Johnson Family Law Facilitator Superior Court of California, County of Ventura	AM	N	Need some place to identify current monthly income. Everything is last 12 months average.	Agree
11.	Ms. Carla Khal Family Law Facilitator Superior Court of California,	A	N	Both look good, especially the I & E without the payroll taxes. However, the Financial Statement would be even better if it had a line for spouse's	Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
	County of Tulare			income, which is needed to get a completely accurate child support calculation.	
12.	Ms. Carole Raimondi and Ms. Candace Goldman Family Law Facilitators Superior Court of California, County of Alameda	N	N	**Income and Expense Declaration:** • 2. Your education. There are no boxes for users who have less than a HS degree. • 4. Your tax information. There is no box for users who did not file taxes in the previous year. • 8(j). There is no room to specify. **Financial Statement:** • This form does not include any information about a litigant's expenses. Here in the Facilitator's office we have been using the Expense Declaration page from the I&E as an attachment. Is it only Alameda County that has concerns about the actual expenses of a litigant?	Agree Agree Agree Agree
13.	Mr. John David Rothschild Attorney	AM	N	1. There should be a requirement to serve on the other party (or attorney for the party) the most recently filed federal and state income tax returns, with all attachments. These would not need to be filed with the court and, probably, should not be as it would unnecessarily increase the thickness of the court's file. 2. Self-employment income (page 2, item 9). If the requirement to serve a tax return is adopted, a Schedule C will be included for the sole proprietor. However, a partner's share of partnership income will only be disclosed	The committee recommends a requirement that the last tax return be submitted to the court. Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				in part by the required attachment to the federal return. There should be the requirement for service of the most recently filed partnership tax return for anyone who is a partner in the business. 3. Attorney fees (page 3, item 17). There is a statement that the attorney fees information need only be required if a person is requesting attorney's fees. The information should be required if *either* party is requesting attorney fees or any time when support is at issue. It is often helpful for the judicial officer hearing a request for support or attorney's fees to know what the other party has spent in attorney's fees. 4. Additional expenses–children's health care not covered by insurance (page 4, item 20). The language in parentheses "other than deductible or share of cost" should be deleted. *Any* health care cost of a child not covered by insurance should be shared equally (or on a pro-rata basis) by the parties. The deductible is one of those non-covered expenses.	 Agree Agree
14.	Hon. John R. Smiley Assistant Presiding Judge Superior Court of California, County of Ventura	A	N	Great improvements on FL-155, #5 needs to name the source.	That is corrected in check boxes below.
15.	Mia Baker Chair State Bar Standing Committee	AM	Y	1) On FL-150 (Income and Expense Declaration) number 4 - what should be entered if the party does not file any taxes? A large number of our clients are	Agree–will add this option.

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
	on Delivery of Legal Services			undocumented or on welfare and therefore do not file income taxes. Should we instruct them to leave this section blank, or does that create problems for the court? 2) There is a typographical error on #6 (Attach copies of your pay stubs for the last two months and proof of **ANY** (not an) other income). 3) On numbers 11 and 12--more space may be needed to accurately explain any windfall or change in income, for it to be meaningful for the court.	 Agree Agree
16.	Diana Doreme Chair of the Executive Committee of the Family Law Section of the State Bar	AM	Y	FL-150: Page 1 of 4. #1—The wording is too confusing/misleading. No box–should read as follows: Fill out information below on your current job or most recent job; Page 1 of 4. #1b—add "gross (before taxes)" in front of box; Page 1 of 4. #2—add a box between 1st and 3rd boxes with "number of years of education if not a High School graduate;" Page 1 of 4. #3—after the space for age add "and your date of birth is ___/___/___"; Page 1 of 4. #4a—reword to "I last filed taxes in _____. I filed as _______________." Page 1 of 4. #5—change the second line to "This	 Reworded Agree Reworded Committee has been asked not to include this to prevent identity theft. Most litigants won't know what "I filed as …" means. Reworded

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				amount is based on (state source of information, e.g. pay stub, tax return, etc.)”;	
				Page 2 of 4. #6—typo at the end of “of any other income.” Add “(gross before taxes)” in each box and do a separate line for overtime;	Agree
				Page 2 of 4. #9—start 3rd line in box with “MUST” not please;	Agree
				Page 2 of 4. #11—change to: “ I received additional monies (lottery winnings, etc.) in the last 12 months.” Leave more space for information at numbers 11 & 12;	Agree
				Page 3 of 4.#15g—add “/cell phone” and 15h—delete laundry and cleaning and add “cable/computer”;	Agree Added cable/computer, left in laundry/cleaning.
				Page 3 of 4. #16—add a column, after last payment, for who is paying debt;	This has not been on the form in the past and is covered by new line “s” for “expenses paid by others.”
				At the bottom of each page, delete the current 2nd page number and leave blank. Often attorneys or parties attach pages, schedules, etc. and the document becomes longer;	Added a line on first page asking for number of pages of attachments.
				Keep the old #10— “amount of expenses paid by others”;	Added as new line “s”

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Page 3 of 4. #17— the first line in parentheses should read "(this is required if either party is requesting attorney fees)"; d - delete language and replace with "My attorney's hourly rate is __________." Page 4 of 4. #20—should use italicized language under first line in #21 and under first line in #20 as well.	Agree Agree Agree
17.	Martin Dean Attorney			**Income and Expense Declaration:** Above item one, add "I am the ☐ petitioner ☐ respondent" Item 1, change to "**My** job". "If you are not working now, check this box **then** list information about your most recent job." Item 1e, 1f, month and year should be plenty, don't make data harder to enter. Item 1g, "I work**ed** about.."; Item 1h, "I **was** paid.." Item 2, change to "**My** education: **(Check one that is most correct)**" Item 3, change to "**My** age is:" better to have DOB?	Agree Changed Not necessarily as this may affect income for support. Language changed to make it clear for current & past job. Changed Changed

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Item 4, "**My** tax information"	Changed
				Item 5, change "I think…" to "I **estimate that**…" Estimate implies more a reasoned estimate that's a guess.	Agree
				Page 2, Note: this design is forbidding. Look at IRS forms. Boxes are not necessary, certainly not on the left.	Agree
				Item 6, change to "**My** income"	Changed
				Item 9, change to "My self-employment income (last 12 months)"	Agree
				Item 12, instead of using "significantly," use better definition i.e. more than XX%	This is not defined by statute.
				Item 13, change to "**My** assets"	Changed
				Page 3, change to "**My** Expenses"	Changed
				Item 15, change to "**My** average monthly expenses"	Changed
				Item 17, change to "**My** attorney fees"	Changed
				Page 4, add better header at top. Note: I believe this should be a separate form number or a sub like FL-150(c)	Agree. This becomes very confusing for those who have to find forms.

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Items 20, 21. I just don't like these boxes. Maybe if you made the lines ½ point? **Financial Statement (Simplified)** • Above item 1, add a qualifier statement about who should fill.	Agree Agree
18.	Carolyn Murphy Superior Court California, County of Stanisulaus	AM		Pg. 2, #6 I & E Declaration Form: 'proof of any other income' – forgot the 'y' in any.	Agree
19.	Cynthia A. Denenholz Court Commissioner	AM		Pay stubs for the last 2 months will not be sufficient to obtain the required information in many cases. It would be much more helpful to require the litigants to provide pay stubs, W-2s, 1099s, or other proof of income for the preceding 12 months. There are many, many people who appear before the court in support matters who have seasonal or otherwise fluctuating income, and in whose cases proof of two or three months' income is not an appropriate basis on which to make a support order. Many of these litigants do not file income tax returns, so that information is not available either. Form FL-150: There should be lines on the form, so that it's clear which question is being answered. Page 1: 1.e. should explicitly ask for the date the job started	A requirement that the last tax return be submitted to the court has been added. Agree Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				(as in 1.f.) The addition of questions about income tax filing information will be helpful	 No response required.
				Page 2: 6.a.: It's not clear what is being asked here. Are you asking for the average monthly income from all sources which the person has received? It would be better to ask for the total for the 12 months preceding the completion of the form, as on the current version. This would help determine income for a litigant who has multiple jobs, whether held serially or simultaneously, or who has variable income. It's also not a good idea to leave the division to the litigant without setting forth the total. This is extremely important information; the question must be clear and request information about all earnings received during the preceding 12 months. Again, many litigants in support matters have seasonal or fluctuating income, and evidence of their earnings over time is necessary in order to determine the appropriate income for purposes of a support order. In addition, many litigants do not file income tax returns, so it's not possible to obtain the longer term picture through those documents.	 A column for the last 12 months of income has been added to the request for the last month's income.
				On the first line, 'an' should be changed to 'any', and a statement about permission to cross out social security numbers should be added.	Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				7.c.: As on the Financial Statement (Simplified), FL-155, should indicate not asking for information regarding SSA or FICA.	Agree
				8. The detail regarding the other income is good.	No response required.
				9. Good idea. A line for the amount of the income would be helpful.	Agree
				Page 3: 15.a. through 15.c.: it's not clear why these items are enclosed by a box.	Agree
				15.p. second line: should refer to item 16 (rather than 15).	Agree
				Page 4: Again, there should be lines so that it's clear which answers apply to which questions.	Agree—will be dotted.
				18: The heading should be changed, and should not be in question form. The heading should be, "Your children and the time they spend with you," or something similar.	Agree
				18.a.: Should be changed to ask for the number of mutual children; if "mutual" is a word too many parents would not understand, ask how many children the parents have "in common". Asking how many	This information is available on all petitions, responses, and other documents relating to the underlying application for support.

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				they have "together" might elicit an answer about the number they have altogether, including from other relationships.	
				19.d: Why is the cost of the insurance for the children alone relevant? The cost for the children and this parent alone is relevant.	Changed
				20.a.: "parent" should be changed to "I" to conform to the rest of the form.	Agree
				21.c.: Delete "other" before "minor children" Add "who live with me" after "from other relationships."	Agree
				Form FL-155:	
				Page 1: 8.c.: Add statement "not IRA or 401k" in the parentheses.	Agree
				8.g.: If there is a mortgage, it's important to have the amounts of the interest and property tax payments. As people who own homes may use the form, questions in these areas should be added.	This form requires submission of the tax return and that information will be available here.
				Page 2: Step 6: Both the other parent and the local child support agency must be served in most cases. The form leads the litigant to believe that only one must be served.	Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Step 9: "Take" should replace "Bring."	Agree
				The last sentence should be changed. It implies that if the litigant attends the hearing and the court considers information s/he wants considered, the litigant will receive an order s/he wants. Similar to the basic notice of motion and OSC forms, this form should simply state that, "Otherwise, the support order will be based on the information supplied by the other parent and/or the local child support agency."	Agree
20.	Rebecca Wightman Commissioner Superior Court of California, County of San Francisco	AM		I am glad to see the form being modified to include more relevant information.	Agree
				(1) I&E--#6 "Your Income"—it does not specify gross or net. Even though pro pers often get confused, and I have to verify in court whether the number put in was net or gross, I think the paragraph should at least ASK for gross in the first instance.	Agree
				(2) I&E--#8e "Social Security"—I think there should be NO limitation about reporting social security, as I VERY OFTEN find people do not exactly understand the different type of SS income and which ones are needs-based, etc. I would rather have the information reported, and then either another box to check if SSI and/or let the court inquire as to what type of SS it is, so it can appropriately be included or excluded… However, if SS is not listed because of the instruction to "not include SSI", the court (or DCSS) cannot	There is a specific listing for SSI.

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				determine if in fact the pro per erroneously thought it was SSI. (3) I&E #9-–I think it should not only state that a profit/loss statement should be attached, but a Schedule C from last two years' tax returns. (4) I&E #12—there really isn't enough room here to explain a significant change in income…can you add a little more space? (5) SIMPLIFIED FINANCIAL STATEMENT Q – Is there ANY WAY to include, or have the option to include page 3 of the I&E as part of the simplified Financial Statement? Or to modify the simplified to include more of the BASIC minimum expenses information besides rent (i.e., food/utilities/telephone). The VAST MAJORITY of the pro pers I see in court are wage earners who are seeking an off-guideline request…a simplified financial only gets some of the info. (i.e., rent), YET I HAVE NO NEED for the full I&E, EXCEPT for the expenses page. It is a waste of time & paper to fill out the full I&E (4 pages) when all I need is the simplified plus expenses…Help!!!	 There is a requirement that a tax return be submitted to the court. Agree An option to attach page 3 of the Income and Expense Declaration has been included.
21.	Karen Houle Superior Court of California, County of Kern	AM		In case title, is the intent to add "other parent" or other?	Adding other parent/claimant.
22.	Ronald Bauer Superior Court of California, County of Orange	N		There is no need for this form, as the present one is more than adequate.	This is not intended as an additional, rather an amended form.

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
23.	Judge Thomas H. Cahraman Superior Court Judge, Family Law Superior Court of California, County of Riverside	A		This income and expense declaration is better than the one we currently use.	No response required.
24.	Kristy Johnson Secretary CSDA Judicial Council Forms Subcommittee	AM		1. In the interest of statewide uniformity and consistency in the courts, it would be most efficient to have only one financial form for litigants to complete. Many county courts will not accept simplified financial form. The original idea behind the simplified financial form was for use in public assistance cases where it was thought that the expenses were not relevant, but the commissioners found that in order to make an informed decision, they need to see the parties' expenses. The simplified form was signed to follow the guideline format for ease in completion, so the committee used the Guideline whenever possible in revising the Income and Expense Declaration for logical flow. Therefore, it would be in the best interest of all involved to eliminate the Financial Statement (Simplified) (Form FL-155) General Comments: 1. Take out the slashes on date lines. 2. Change the voice of the form from second person (you) to first person (I, me), and remove any pronoun reference from the titles to make the form more	1. Family Code 4068 (b) required the judicial council to develop a simplified income and expense form and "to develop factors to use to determine where the simplified income and expense form may be used and when the standard income and expense declaration must be used." Many courts allow the use of the financial declaration simplified. This suggestion requires legislative change. Agree Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				consistent and user-friendly.	
				3. Put all instructions in italics.	Agree
				4. Is this a family law form? Governmental?	This is used in any proceeding regarding support, thus, all the uses for the form are not listed per JC determination.
				1. Caption, should say “Other Parent.”	Changed to other parent/claimant?
				2. Remove “your” from titles of sections to stay consistent with first person, and simplify the language.	Agree
				3. Item 1, change title to Employment	Agree
				Item 1.c., change phone to telephone	“Phone” is plainer language
				Item 1.d., change voice.	Agree
				Item 1.e., clarify to ‘date work started.’	Agree
				Item 1 h., add ‘currently’ to when I get paid.	Agree
				4. Item #2: move to below the age info (item #3) because experience shows that the commissioners are interested in knowing the age right way.	Agree
				Change Education section to first person.	Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Change “Graduated” to “I have completed,” and make it letter a.	Agree
				Move professional or occupational license to end of section, make it letter d, and give choice of license or training, with more room to specify.	Agree
				Combine college and graduate school lines and leave blanks to specify degree instead of boxes with choices, and make them letters b and c.	Agree
				5. Item #3, change “age” to “date of birth” to aid in identification for locate activities.	The committee has been asked not to do this to prevent identity theft.
				6. Add questions about public assistance as a new item #4, because the commissioners need to know this information right up front. 7. Item #4: Move to below Other Party’s Income to keep all income information together. Change item 4.a. “my tax filing status is” to “when I filed taxes last year, I checked:” because it is plainer English, and add “specify” to “name.” Change item 4.b. to include United States as a choice, and consolidate the choices for states for clarity. Change item 4.c. to be consistent with item 4.a.	The committee believes that all income information should be together. It’s clearer to keep answers about one party separate from the other. Agree Agree Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				8. Item #5: Under Other Party's Income, the committee does not think it is useful to have a reason for the estimation of the other party's income.	For default cases, this can be important.
				9. Move the declaration statement and signature lines to the end of the form so all information is included.	Since many people don't have children, some don't fill out last page. Changed language of declaration.
				Page 2 of 4: The committee feels there may be confusion about whether the term "per month" refers to the last month or the average of the last 12 months. Family Code, 4060 says to divide the net by 12, so we changed the wording to "average of last 12 months."	Have added a requirement to provide information about the average of the last 12 months in addition to the last month.
				1. Remove "your" from titles of sections to stay consistent with first person and simplify the language; create titles for sections not titled for consistency.	Agree
				2. Move the instructions to attach copies of pay stubs to its own line and increased the font because experience shows that litigants are not consistent in attaching pay stubs.	Agree
				3. Item #6, change instruction to say "my gross monthly income (before taxes) comes from the following" to make it first person, and better explain what income information is needed.	Agree
				4. Item #7:	

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Move deductions information after all income information. Remove "allowable" from deductions section title. Alternative would be to explain what "allowable" means (what are they "allowable" for, child support? Taxes?) Rearrange deductions for logical flow. For spousal support, change "from a different marriage" to "spousal support I pay by court order" for clarity. 5. Item #8: Add to basic income section (item #6), and rearrange the order for more logical flow. Item 8.a.: re-worded public assistance income for clarity. 6. Item #9: Move self-employment income up after the rest of the income information for more logical flow. Re-word for first person and give more room to specify name and type of business. Add a line for amount of self-income.	Agree Agree Agree Could pay by court order for this marriage. Agree Agree Agree Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Add type of business. Re-word instructions to attach income information for clarity. The committee feels that profit and loss statements are too involved, all the commissioners want to see is income and expenses. 7. Item #10: Reformat to conform to rest of page. Remove farm income, it is subsumed under "other" categories. Re-word instructions to attach rental income information for clarity. 8. Item #11: re-word one-time windfall language for clarity and add a box in the amounts column for consistency. 9. Item #12: move to below the income information and re-word the significant change question to encompass any and all changes to potential earning capacity. 10. Item #13: Remove "all" from cash and checking accounts and other property for clarity. Re-word other property language for first person.	Agree Agree Changed language. Agree Agree Agree Agree Changed language. Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Page 3 of 4 1. Remove "your" from titles of sections to stay consistent with first person, and simplify language.	Agree
				2. Item #14: Re-word first sentence and column titles for first person.	Agree
				Add space for two more people.	Agree
				Italicized the instructions and put quotes around "item 14" for consistency.	Space for one more person.
				3. Item #15: Remove the proposed box and date, it is confusing.	Agree
				Remove the box around 15a through 15c. there does not appear to be any reason for it, and it clutters up the form.	This is helpful for spousal support. Agree
				Simplify item 15a, the committee agreed that there is no need for anything more than principal and interest, and maintenance and repair.	Insurance and property taxes are relevant, will remove impounds.
				Leave more room after item 15j.	
				Re-word item 15 m for clarity.	Agree
				Remove savings and investments item 15n, they are	Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				not expenses. Re-letter the remaining items. Leave more room after item 15q. In item 15r, delete "do not include amounts in a(2)" because it is no longer relevant. Re-word item 15 r to say (a-p) 4. item 16: Italicize instructions in item title. Add 'monthly' to amount column heading. Add dollar signs to balance column. Add 'date' to last payment column. Remove date lines and slashes. 5. item 17: Remove box, just use a line, the box is too busy. Leave more room for explanation in 17b. Add dollar sign and line to 17c. Leave more room for explanation in 17d.	Agree Agree Agree There are still 2 items there. Section added Agree Agree Agree Agree Agree Agree Attempted to leave more space Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Indent the confirmation statement under 17d. Page 4 of 4: 1. Delete instructions under title, and 2. item 18: 18a: re-word for first person. 18b: re-word for first person and eliminate the percentage the children spend with the other parent, it is unnecessary. Italicize instructions for consistency, and use the term “visitation arrangements” instead of “parenting plan” because the court wishes to see what the actual arrangements are, not planned ones. 3. item 19: The purpose of this health insurance information is to determine availability and cost to the parent providing it. The way this draft of the form is worded, it is confusing, looks like it is asking if they are paying for it now, not inquiring about the availability. Re-word 19b for first person. Delete name address and policy number of insurance company; they are not necessary.	Changed language Agree This page is not needed by people without children. Agree Percentages are often confusing. Agree with italicization will use “parenting schedule.” Agree. Language has been revised. Agree

	Commentator	Position	Comment on behalf of group	Comment	Committee Response
				Add language to inquire if private insurance is available. 4. Item #20: In item #20a, change language to first person. In item #20b, delete parenthetical language, it is confusing and unnecessary. In item 20d, change "explain" to "specify" for consistency. 5. Item 21: Remove request to attach court orders; there is no need to specify it. In item 21a, change "Medical" to "health" and add "not covered in 20b" for clarity. In item 21c, add "who live with me" to first sentence. Italicize instructions for consistency. 6. Add new item #22: "other information I want the court to know concerning support in my case (if necessary, attach extra sheet with the information)" for greater flexibility.	This is valuable for private attorneys and pro pers. This is not required by statute. Agree Agree Agree The committee felt that this is valuable for private cases. Agree Agree Agree Agree

SPR03-42
Family Law: Financial Declarations (revise forms FL-150 and FL-155)

	Commentator	Position	Comment on behalf of group	Comment	Committee Response